

**BUDGET COMMITTEE AGENDA**  
**July 08, 2021 AT 4:00 PM, Room 312**



1. Cash and Fund Balance Report, etc.....Robby Holbrook
2. Circuit Clerk/Rex Lynch ..... Appropriation (1)
3. Finance/Robby Holbrook ..... Appropriation (2)
4. Library/Susan Miceli ..... Appropriations (3-4)
5. Solid Waste/Geoff Trabalka..... Appropriation (5)
6. Grants/Randy Walters ..... Appropriation (6)
7. Jay Yeager/Law Director ..... Appropriation (7)
8. Mayor/Terry Frank ..... Appropriations (8-10)
9. Highway/Gary Long ..... Appropriations (11)

**SECTIONS:**

- Sports Gaming Privilege Tax ..... (A)
- American Legion of Oliver Springs..... (B)
- New Business ..... (C)
- Old Business ..... (D)

**ANDERSON COUNTY GOVERNMENT  
CASH AND FUND BALANCE REPORT  
June 30, 2021**

FUND	DESCRIPTION	NON-SPENDABLE		RESTRICTED FUNDS	COMMITTED FUNDS	ASSIGNED FUNDS	UNASSIGNED FUND BALANCE	TOTAL FUND BALANCE	CASH
		NON-SPENDABLE	RESTRICTED FUNDS						
101	General Fund	\$ -	\$ 776,441	\$ 2,053,830	\$ 2,029,147	\$ 5,851,182	* \$ 10,710,600	\$ 16,988,964	
115	Library Fund	\$ -	\$ 252,803	\$ -	\$ -	\$ -	\$ -	\$ 350,831	
116	Solid Waste/Sanitation Fund	\$ -	\$ 197,113	\$ -	\$ -	\$ -	\$ -	\$ 315,269	
118	Ambulance Fund	\$ -	\$ 250	\$ -	\$ -	\$ 677,232	\$ -	\$ 1,188,227	
122	Drug Control Fund	\$ -	\$ 182,747	\$ 6,249	\$ -	\$ -	\$ -	\$ 188,996	
127	Channel 95 Fund	\$ -	\$ -	\$ -	\$ 6,974	\$ -	\$ -	\$ 45,753	
128	Tourism Fund	\$ -	\$ 251,400	\$ -	\$ 100,000	\$ -	\$ -	\$ 351,400	
131	Highway Fund	\$ 35,560	\$ 269,737	\$ 2,097,827	\$ -	\$ -	\$ -	\$ 2,403,124	
141	General Purpose School Fund	\$ -	\$ -	\$ 5,889,859	\$ -	\$ -	\$ -	\$ 5,889,859	
143	Central Cafeteria	\$ 130,733	\$ 1,088,938	\$ -	\$ -	\$ -	\$ -	\$ 1,219,671	
151	General Debt Service Fund	\$ -	\$ 1,532,368	\$ 306,894	\$ -	\$ -	\$ -	\$ 1,839,262	
152	Rural Debt Service Fund	\$ -	\$ 274,737	\$ -	\$ -	\$ -	\$ -	\$ 274,737	
156	Education Debt Service Fund	\$ -	\$ 5,951	\$ 117,195	\$ -	\$ -	\$ -	\$ 123,146	
171	Capital Projects Fund	\$ -	\$ 179,348	\$ -	\$ -	\$ -	\$ -	\$ 179,348	
177	Education Capital Projects Fund	\$ -	\$ 31,258	\$ 5,996	\$ -	\$ -	\$ -	\$ 37,254	
263	Employee Benefit Fund	\$ 41,031	\$ -	\$ -	\$ 609,893	\$ -	\$ -	\$ 650,924	

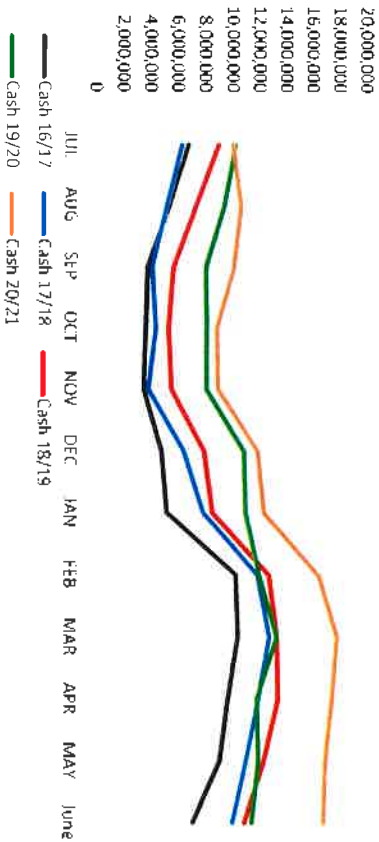
\* General Unassigned Fund Balance limit of \$5.5MM requiring 2/3 (11) votes for budget amendments.

**Cash Trends**

June

Cash 16/17	7,309,040
Cash 17/18	10,202,757
Cash 18/19	11,086,778
Cash 19/20	11,627,506
Cash 20/21	16,988,964

**General Fund Cash Trends**





## ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

### TYPE OF AMENDMENT

0081994

TRANSFER:

APPROPRIATION:

DEPARTMENT:

FROM:

JUN 29 '21 PM 12:16 FINANCE

CIRCUIT COURT

REX LYNCH

INCREASE / <u>DECREASE</u>	CODE DESCRIPTION	AMOUNT
101-34520-6000	Data Processing Reserve	\$ 30,000.00
		\$ 30,000.00

36,812

INCREASE / <u>DECREASE</u>	CODE DESCRIPTION	AMOUNT
101-53100-709	Data processing equipment	\$ 30,000.00
		\$ 30,000.00

Detailed Justification / Expi:

**To replace outdated servers, scanners and monitors in Oak Ridge Sessions and Juvenile Courts.**

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What Impact does this amendment/appropriation have on next year's budget? (One time amendment or permanent increase)

**No impact. This is just a fund code transfer.**

①

## ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.**

### TYPE OF AMENDMENT

TRANSFER: \_\_\_\_\_ APPROPRIATION: X 0081995  
 DEPARTMENT: \_\_\_\_\_ FROM: \_\_\_\_\_  
 Finance \_\_\_\_\_ Robby Holbrook

INCREASE	CODE DESCRIPTION	AMOUNT
101-52100-334	Finance - Maintenance Agreements	\$ 26,000.00
101-52100-709	Finance - Data Processing Equipment	\$ 8,000.00
	TOTAL	\$ 34,000.00
DECREASE	CODE DESCRIPTION	
101-34615	Committed- Gov Deals	\$ 34,000.00
	TOTAL	\$ 34,000.00
Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded _____		
Motion _____		

51,889

2

Detailed Justification / Explanation :

\$26,000 is to complete purchase of new payroll software thru Local Gov.

\$8,000 is needed to update the LG server in Finance Department. IT Director Brian Young has recommended we update servers every 5 years.

Impact on 21/22 Budget - No

## ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

### TYPE OF AMENDMENT

DATE: 7/1/2021 081996

TRANSFER:

APPROPRIATION:

DEPARTMENT: **AC LIBRARY BOARD**

FROM: Clinton Public Library

DECREASE	CODE DESCRIPTION	AMOUNT
115-34535-2000	Dedicated Reserve	2,414.05 <span style="font-size: small;">52941</span>
		\$ <span style="color: blue;">2414.05</span>

INCREASE	CODE DESCRIPTION	AMOUNT
115-56500-335-2000	Building Maintenance	2,414.05
		\$ <span style="color: blue;">2414.05</span>

**DETAILED JUSTIFICATION/ EXPLANATION and PURPOSE OF THIS REQUEST :**

The HVAC units went out in the library meeting room at the very end of the fiscal year. The City paid for the units and labor and are billing us our share in the new fiscal year.

JUN 30 '21 PM 4:35 FINANCE

**This is a One Time Request**

3

**Approved by the ACLB Meeting**  
 Dated: **June 17, 2021**  
 Submitted By: **Susan Miceli, Treasurer**

Please attach additional sheet if more information is needed

**Roger Houck**  
City Manager

**Gail Cook**  
Finance Director

**E. Curtis Perez**  
Codes Enforcement Officer



**Scott Burton**  
Mayor

**City Council**

**Zach Farrar**  
**Larry Gann**  
**Brian Hatmaker**  
**Rob Herrell**  
**Jim McBride**  
**E.T. Stamey**

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**INVOICE**

July 2, 2021

Anderson County Government  
100 North Main Street, Room 210  
Clinton, TN 37716

Ref: Clinton Public Library

Reimbursement for project costs to replace heat/air unit (50% of cost) \$ 2,414.05

If you have any questions, please contact Gail Cook, Finance Director at 865-259-1105 or [gcook@clintontn.net](mailto:gcook@clintontn.net).

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## ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

### TYPE OF AMENDMENT

DATE: 7/1/2021

TRANSFER:

APPROPRIATION:

0081997

DEPARTMENT: **AC LIBRARY BOARD**

FROM: Rocky Top Public Library

DECREASE	CODE DESCRIPTION	AMOUNT
115-34535-3001	Local Committed Funds	\$ 20,000.00
		\$ 20,000.00

32,418

INCREASE	CODE DESCRIPTION	AMOUNT
115-56500-711-3001	Furniture Fixtures	\$20,000.00
		\$20,000.00

Detailed Justification / Explanation :

**Funds to be used for new circulation desk and other furnishings.**

JUN 30 '21 PM 4:35 FINANCE

What Impact does this amendment/appropriation have on next year's budget?

(One time amendment or a permanent increase)

**One time amendment.**

4

Request Approved by the ACLB

Date: **June 17, 2021**

Submitted by: **Susan Miceli, Treasurer**



ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

**TYPE OF AMENDMENT**

TRANSFER:

APPROPRIATION:

0081998

DEPARTMENT: Solid Waste

FROM: Geoff Trabalka

DATE: July 2021 Meeting

INCREASE <del>DECREASE</del> (circle one)	CODE DESCRIPTION	AMOUNT
116-34530	Restricted For Public Health & Welfare	\$ 3,800.00
		<b>\$ 3,800.00</b>

<del>INCREASE</del> DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
116-55732-321 WOLF VALLEY	Engineering Services	\$ 3,800.00

Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded _____		
Motion		<b>\$ 3,800.00</b>

Detailed Justification / Explanation :  
116-55732-321- Appropriation is to transfer funds to pay for remaining Engineering Services to Robert Campbell & Assoc. for the Site Plans and Permitting for the new Wolf Valley Convenience Center

What impact does this amendment/appropriation have on next year's budget? (One time amendment or permanent increase)  
One time amendment

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# ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

## TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

81999

DEPARTMENT:

FROM:

Finance/Family Justice Center

Randy Walters/Melissa Miller

DATE 7/6/2021

INCREASE	CODE DESCRIPTION	AMOUNT
101-47590-FJCAS	Other Federal Thru State -FJC Access to Services	\$12,041.28
DECREASE		
101-39000	Uassigned	\$ 3,010.32
		<b>\$15,051.60</b>
INCREASE	CODE DESCRIPTION	
101-53600-399-FJCAS	Other Contracted Services -FJC Access to Services	\$3,000.00
101-53600-499-FJCAS	Other Supplies and Materials -FJC Access to Services	\$12,051.60
		<b>\$ 15,051.60</b>

\$5.8M

Detailed Justification / Explanation :

This moves the balance of unspent funds from FY20-21 in to FY21-22 for the 5/18/21-9/30/21 OCJP/VOCA

Family Justice Center Access to Services Grant.

What Impact does this amendment/appropriation have on next year's budget? (One time amendment or permanent increase) None.

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## ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.**

### TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION: X

0082000

DEPARTMENT:

FROM:

Law Director

Jay Yeager/Robby Holbrook

INCREASE	CODE DESCRIPTION	AMOUNT
101-51400-133	County Attorney - Paraprofessionals	\$ 2,960.00
101-51400-161	County Attorney - Secretary	\$ 5,055.00
101-51400-201	County Attorney - Social Security	\$ 495.00
101-51400-204	County Attorney - Retirement	\$ 753.00
101-51400-207	County Attorney - Medical Insurance	\$ 20,904.00
101-51400-208	County Attorney - Dental Insurance	\$ 250.00
101-51400-212	County Attorney - Employer Medicare	\$ 116.00
	<b>TOTAL</b>	<b>\$ 30,533.00</b>
DECREASE	CODE DESCRIPTION	
101-39000	Unassigned	\$ 30,533.00
	<b>TOTAL</b>	<b>\$ 30,533.00</b>
Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded _____ Motion		
Detailed Justification / Explanation : Corrections and additions to the Law Directors budget. Additions of benefits coverage with the new hires. Corrections on salaries.  <b>Impact on 21/22 Budget - Yes</b>		

# ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

## TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

0082001

DEPARTMENT:  
Planning & Development

FROM:  
Mayor Terry Frank

DATE 7/6/21

<input checked="" type="checkbox"/> INCREASE / <input type="checkbox"/> DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101-51720-399	Other Contracted Services	\$8,500.00
<b>\$8,500.00</b>		

<input type="checkbox"/> INCREASE / <input checked="" type="checkbox"/> DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101-39000	Unassigned Fund. Balance	\$8,500.00
<b>\$ 8,500.00</b>		

SBM

Motion

To Approve

To Refer

With                       W/O

Seconded \_\_\_\_\_

Motion

**Detailed Justification / Explanation:** Funds to allow for Preliminary Assessment for Pine Meadows Subdivision; approved by County Commission on June 21, 2021. See attached

8

What impact does this amendment/appropriation have on next year's budget (one-time amendment or permanent increase)  
 One-time Amendment

Increase Expenditure Code

151-82310-510                      General Gov.-Trustee's Commission                      \$1,000.00

Decrease Expenditure Code

151-82310-325                      General Gov.-Fiscal Agent Charges                      \$1,000.00

Increase Expenditure Code

101-52300-709                      Property Assessor's Office                      \$4,582.00

Data Processing Equipment

Decrease Expenditure Code

101-52300-524                      Property Assessor's Office                      \$4,582.00

Staff Development

Mayor

18. Commissioner Yager made a motion to approve the contract with the Civil Engineer for Pine Meadows Subdivision Preliminary Assessment for no more than \$9,000.00. Seconded by Commissioner McKamey. Voting aye: Fritts, Wandell, Jameson, Meredith, Waddell, Anderson, Vowell, Isbel, McKamey, White, Denenberg, Mead, Creasey, Scott, Yager and Smallridge. Voting no: none. Absent: none. Motion passed.

19. Commissioner Wandell made a motion to forward to our Planning Commission to request that they develop a protocol for short time rental properties. Seconded by Commissioner Denenberg. Motion carried by voice vote.

Law Director

20. Commisisoner Denenberg made a motion to approve a TVA License Agreement to erect a gate on the Historic Black Family Cemetary on Old Blacsferry Road. (Exhibit C) Seconded by Commisisoner Mead. Motion carried by voice vote.

21. Commissioner Scott made a motion to approve a Lease Agreement for Allies for Substance Abuse Prevention from the Anderson County School Board. (Exhibit D) Seconded by Commissioner Yager. Motion carried by voice vote.

22. Commissioner Fritts made a motion to allow the Charter Commission to hire outside counsel. Seconded by Commissioner Smallridge. Voting aye: Fritts, Wandell, Jameson, Meredith, Waddell, Anderson, Vowell, Isbel, McKamey, White, Denenberg, Mead, Creaeay, Scott, Yager and Smallridge. Voting no: none. Absent: none. Motion passed.

23. Commissioner Isbel made a motion to approve resolution 21-06-876 requesting Federal and State assistance for the remediation and clean-up of the former American Nuclear Site.(Exhibit E) Seconded by Commissioner Wandell. Motion carried by voice vote.

8

- Subsurface Utility Locating
- Video Documentation of Utility Condition
- Structural Engineering
- Geotechnical Investigation
- Roadway or Utility Design Services

### 3.0 FEE

The fee for the services proposed is a lump sum of \$8,500. Should additional services be requested, they can be provided on an hourly basis in accordance with the attached Fee Schedule. Expenses consisting of travel, printing/reproduction, postage/shipping, etc. are not included in our base fee.

### 4.0 SCHEDULE

CEC is prepared to begin this work within two weeks of authorization. We estimate a period of four weeks to perform the scope proposed. However, since some of the tasks will require coordination with personnel outside of CEC, additional time may be required.

### 5.0 TERMS AND CONDITIONS

Our Schedule of Terms and Conditions, which apply to the proposed work, is attached. Any changes to our Terms and Conditions must be agreed to in writing by both parties prior to your authorization to proceed. Substitution of alternate Terms and Conditions after authorization to proceed will not be considered. Your written authorization (email is acceptable) to proceed will form a binding contract and indicates your acceptance of our Terms and Conditions.

### 6.0 CLOSING

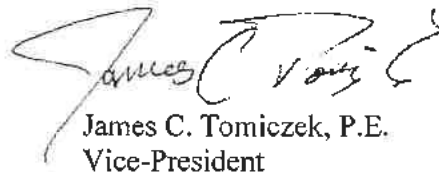
CEC is grateful for the opportunity to work with Anderson County in this effort. If you have any questions concerning this proposal or wish to discuss this project in more detail, please feel free to call us at (865) 977-9997.

Sincerely,

CIVIL & ENVIRONMENTAL CONSULTANTS, INC.



Brandon Simpson, P.E.  
Project Manager



James C. Tomiczek, P.E.  
Vice-President

Enclosures: Fee Schedule  
Terms and Conditions

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ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

**TYPE OF AMENDMENT**

TRANSFER:

APPROPRIATION:

0082002

DEPARTMENT: ACEDA

FROM: Mayor Terry Frank

DATE 7/6/21

<u>INCREASE</u> / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
	101-58120-318-2000 Industrial Development Contribution	\$18,800.00
		<b>\$18,800.00</b>

INCREASE / <u>DECREASE</u> (circle one)	CODE DESCRIPTION	AMOUNT
	101-34690-1000 Committed for Industrial Land	\$18,800.00

295,327

Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O Secinded _____ Motion _____		
		<b>\$ 18,800.00</b>

**Detailed Justification / Explanation:** Anderson County has set aside funds for a matching grant with the State of TN and TVA for property in David Jones Industrial Park via ACEDA. We have learned we are eligible for a larger grant that would also allow for the development of the site to a "pad ready" state. Before applying for the larger grant to ensure the site does not have issues (e.g. sinkhole, rock), we would like to conduct an ERT-Resistivity Tomography Survey (\$15K) and FDMM (Frequency Domain Electromagnetic Study (\$3,800). Both would be eligible for partial reimbursement from the State.

What Impact does this amendment/appropriation have on next year's budget (one-time amendment or permanent increase)  
One-time Amendment

9

**ANDERSON COUNTY BUDGET AMENDMENT REQUEST**

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.**

**TYPE OF AMENDMENT**

TRANSFER:

APPROPRIATION:

**0082003**

DEPARTMENT: General Administration

FROM: Mayor Terry Frank

DATE 7/1/21

<b>INCREASE /</b> <del>DECREASE</del> (circle one)	CODE DESCRIPTION	AMOUNT
101-51900-399-WTNR	General Admin.-Other Contracted Services (Witness Rooms)	\$8,500.00
		<b>\$8,500.00</b>

<del>INCREASE</del> / <b>DECREASE</b> (circle one)	CODE DESCRIPTION	AMOUNT
101-34690-SDAG	State Direct Allocation Grant	\$8,500.00
		<b>\$ 8,500.00</b>

*14,999*

Motion  To Approve  
 To Refer  
           With            W/O

Seconded \_\_\_\_\_

Motion \_\_\_\_\_

**Detailed Justification / Explanation:** Construction documents, construction administration services: Witness & Attorney/Client Rooms for Courts. This request is for production of complete construction documents for witness waiting rooms and attorney/client rooms for the Courts. Construction Documents will include all required plans including reflected ceiling plans, construction details, schedules and specs for permitting, bidding, and construction purposes. Cost also includes assistance with bid review/pricing phase, Construction Administration Services, and Close-Out Services. Services billed hourly for a not-to-exceed maximum of \$8,500. Contingent upon Operations Committee and full Commission approval of design documents and witness room space designation.

What Impact does this amendment/appropriation have on next year's budget (one-time amendment or permanent increase)?

One-time Amendment

JUL 1 21 PM 4:33 FINANCE

(10)



## ANDERSON COUNTY BUDGET AMENDMENT REQUEST

**Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.**

### TYPE OF AMENDMENT

TRANSFER: APPROPRIATION: X 0082004  
 DEPARTMENT: FROM:  
 Highway Gary Long

INCREASE	CODE DESCRIPTION	AMOUNT
131-62000-402	Highway And Bridge Maint. - Asphalt	\$ 500,000.00
	TOTAL	\$ 500,000.00
DECREASE	CODE DESCRIPTION	
131-34550	Restricted for Highway	\$ 500,000.00
	TOTAL	\$ 500,000.00
Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded _____ Motion		

Detailed Justification / Explanation :  
 Asphalt for Anderson County Roads

Impact on 21/22 Budget - No

11



(http://www.ctas.tennessee.edu)

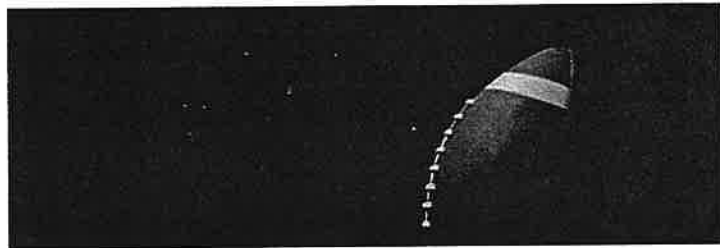
IPS AGENCIES (/) ABOUT (/CONTENT/OUR-SERVICES)
GIVE (HTTPS://WWW.IPS.TENNESSEE.EDU/HOME/GIVE-TO-IPS/)
CONTACT (HTTP://CTAS.TENNESSEE.EDU/CONTENT/CONTACT-US)

Search

E-LI (HTTP://ELI.CTAS.TENNESSEE.EDU) TRAINING (HTTP://WWW.CTAS.TENNESSEE.EDU/CONTENT/TRAINING) Home (7) / Sports Gaming Act Effective Nov 1, 2020

DIRECTORY (/COUNTIES\_ALL) REFERENCE MATERIALS (/CONTENT/REFERENCE-MATERIALS)
Sports Gaming Act Effective Nov 1, 2020
NEWS (HTTP://WWW.CTAS.TENNESSEE.EDU/NEWS) LINKS OF INTEREST (/CONTENT/LINKS-INTEREST)

Sunday, November 15, 2020



Public Chapter No. 507, "The Sports Gaming Act" (https://publications.tnsofiles.com/acts/111/pub/pc0507.pdf) was passed by the Tennessee General Assembly in April 2019. Governor Bill Lee allowed the legislation to become law without his signature, stating he was philosophically opposed to gambling. While the General Assembly passed online sports betting in 2019, it has taken a lot of time and effort to establish administrative oversight and implement operational rules and procedures to finally implement the act. The act became effective November 1, 2020 making online sports betting a reality in Tennessee.

\* There is a 20% privilege tax levied on companies operating "online sports wagering" platforms in Tennessee. The tax is paid on the "adjusted gross income" meaning the total of all money paid to a company as bets minus the total amount paid out to winning bettors over a specific period of time which includes the cash equivalent of any merchandise or things of value awarded as prizes. Licensed gaming companies are required to pay the tax on a monthly basis to the Tennessee Education Lottery Corporation, which oversees sports wagering in Tennessee. The lottery corporation pays the tax to the State Treasurer for distribution to local governments on a quarterly basis. The lottery corporation retains the first 80% for its education scholarship program.

\* Pursuant to T.C.A. § 4-51-304(e)(2), fifteen percent (15%) of the privilege tax collected under this section must be distributed by the corporation (Lottery) quarterly to the state treasurer for deposit into the general fund, to be remitted quarterly to each local government in this state on a per capita basis, as determined by population based on the last federal census. For purposes of calculating the allocation, the population of counties excludes the population of each municipality within the boundaries of the county. Funds remitted to a local government under this subdivision must be allocated to the county or city general fund, as applicable, to be used for local infrastructure projects, including, without limitation, transportation and road projects and public buildings.

When this legislation was passed, it was projected that it would generate about \$3.8M for local governments for half of a fiscal year and then \$7.6M in the first full year. It will be a while before online wagering revenues start trickling down to local governments. The funds must be used for infrastructure projects, including transportation and road projects and public buildings. The county legislative body will determine the county's infrastructure priorities.

\* It should be noted that these funds are not considered local revenue and therefore should not impact a county's maintenance of effort for either the highway department or board of education should the funding be allocated to either of those entities. It will be important for counties to implement measures to restrict the usage of the funds for the purposes set out in statute; for example, segregating these funds in a separate capital projects fund. More guidance will be forthcoming regarding the appropriate accounting and budget entries for this new revenue. Please contact your county government consultant (http://www.ctas.tennessee.edu/sites/default/files/Field%20Staff%20Map%20February%202020.pdf) if you have questions.

QUICK LINKS

CONTACT US

IPS AGENCIES

Center for Industrial Services (CIS)
(http://www.cis.tennessee.edu)

Sec. A

## Robby Holbrook

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**From:** Terry Frank  
**Sent:** Saturday, March 13, 2021 7:35 AM  
**To:** Robby Holbrook  
**Cc:** Randy Walters  
**Subject:** Fw: Sports Gaming Act: How to Record Revenues

Robby and Randy,

How much have we received so far, do you know?

And are we receipting as directed?

Just when you have a second.

Terry

\$ 12,340.80

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**From:** County Technical Assistance Service <ctas.support@tennessee.edu>  
**Sent:** Thursday, March 11, 2021 9:45 AM  
**To:** Terry Frank <tfrank@andersoncountyttn.gov>  
**Subject:** Sports Gaming Act: How to Record Revenues

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## County Technical Assistance Service INSTITUTE for PUBLIC SERVICE

226 Anne Dallas Dudley Boulevard, Suite 400 Nashville, Tennessee 37219  
(615) 532-3555 ctas.tennessee.edu

Dear Official,

As previously provided guidance indicated ([see link here](#)), online sports betting became effective in Tennessee on November 1, 2020. This provides a reminder and some updated information in relation to that guidance as counties should have received the first installment of that revenue source in January of 2021.

The Comptroller's Office Division of Local Government Audit has amended the Uniform Chart of Accounts to add the following account for receipt of the revenue:

### **46855 - State Shared Sports Gaming Privilege Tax**

As referenced in the statute, the funds are to be receipted into the general fund to be used for local infrastructure projects, including, without limitation, transportation and road projects, as well as public buildings. Representatives with the Comptroller's Office Division of Local Government Audit have indicated that they will be auditing the expenditures for compliance with the uses stipulated by the statute (i.e.,

infrastructure projects) as opposed to the fund that they are expended from, thus creating an opportunity for county legislative bodies to allocate the revenue source to a fund other than the general fund. Should the county legislative body choose to do so, the revenue source should first be deposited into the general fund and then transferred to the applicable fund.

It is also important to note that the funds that remain unspent at the end of the fiscal year will need to be restricted per GASB 54.

Please contact your county government consultant should you have any questions.

## CONTACT

(615) 532-3555 [ctas.support@tennessee.edu](mailto:ctas.support@tennessee.edu) <http://ctas.tennessee.edu>

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24. Commissioner McKamey made a motion to ratify the Private Act pertaining to the sales of fireworks. Seconded by Commissioner Isbel.

Commissioner Fritts made a motion to defer this for 30 days and send to Operations Committee to work out all the details. Seconded by Commissioner Yager. Motion carried by voice vote.

25. Commissioner Fritts made a motion to have an Executive Session at the end of this meeting. Seconded by Commissioner Isbel. Voting aye: Fritts, Wandell, Meredith, Waddell, Anderson, Vowell, Isbel, McKamey, Denenberg, Mead, Scott, Yager and Smallridge. Voting no: White. Absent: Creasy. Abstaining: Jameson.

#### Operations

26. Commissioner Wandell made a motion to put up \$7,500.00 for the American Legion of Oliver Springs to get a new roof subject to Oliver Springs, Roane County and Morgan County assisting. Seconded by Commissioner Mead. Voting aye: Wandell, Jameson, Meredith, Anderson, Vowell, Isbel, McKamey, White, Denenberg, Mead and Smallridge. Voting no: Fritts, Waddell, Scott and Yager. Absent: Creasey. Motion failed.

27. Commissioner McKamey made a motion to refer to the Budget Committee the \$7,500.00 donation to the American Legion of Oliver Springs. Seconded by Commissioner Vowell. Voting aye: Wandell, Jameson, Meredith, Anderson, Vowell, Isbel, McKamey, White, Denenberg, Mead and Smallridge. Voting no: Fritts, Wadell, Scott and Yager. Absent: Creasey. Motion passed.

#### Intergovernmental

28. Commissioner Wandell made a motion that the Law Director draft a letter to the South East Region EPA Office Region 4 in Atlanta and for him to make a request in behalf of Anderson County to get their assistance with Resource Conservation and Recovery Act subtitled Chapter C & D and to have them come to our county and help us with our state and DOE waste items that have been setting way to long. Seconded by Commissioner Scott. Motion carried by voice vote.

#### Executive Session

##### New Business

29. Commissioner Mead made a motion to approve the settlement for file number LD1701026804(3-17-CV-169) as presented in the Executive Session. Seconded by Commissioner Scott. Voting aye: Fritts, Wandell, Jameson, Meredith, Anderson, Vowell, Isbel, McKamey, White, Denenberg, Mead, Scott, Yager and Smallridge. Voting no: Waddell. Absent: Creasey. Motion passed.

##### Old Business

No action at this time.

Meeting adjourned.

